IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

FRIDAY, THE 30TH MARCH 2007 / 9TH CHAITHRA 1929

WP(C).No. 10001 of 2007(N)

PETITIONER:

M/S.PYRAMID INFRASTRUCTURE PVT.LTD.,
NAVAL ACADEMY PROJECT, EZHIMALA P.O.,
RAMANTHALI, KANUR DISTRICT REPRESENTED BY ITS AUTHORISED SIGNATORY N.SURENDRA.

BY ADV. SRI.V.P.SUKUMAR
SRI.KURYAN THOMAS

RESPONDENTS:
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1. THE COMMERCIAL TAX OFFICER (WC & LTD),
KANNUR.

2. THE STATE OF KERALA, REPRESENTED BY
THE SECRETARY TO GOVERNMENT,
TAXES (D) DEPARTMENT,
GOVERNMENT SECRETARIATE, THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER SRI. MUHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 30/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR,J.

WP(C)NO.10001 OF 2007-N

Judgment

The petitioner challenges Ext.P4 order of penalty passed by the 1st respondent on the ground that Ext.P3 reply filed by it to Ext.P1 notice has not been referred in in Ext.P4. The Officer proceeded on the footing that the petitioner did not respond. But, the petitioner relies on the acknowledgment contained in Ext.P3 and submits that it was in fact filed. The learned Government Pleader produced the file leading to Ext.P4. But the file does not contain Ext.P3. In view of the said position, it is to be further probed whether the petitioner has actually filed Ext.p3 and whether it is, by accident, missing from the files or whether the petitioner is setting up a wrong claim. I think, these are matters, which can be considered by the revisional authority. In view of the said position, the Writ Petition is closed without prejudice to the contentions of the petitioner and its right to invoke the revisional remedy against Ext.P4. The period, this Writ Petition was pending before this Court shall be excluded while computing the period of limitation for filing the revision.

30.03.2007 **K.BALAKRISHNAN NAIR,JUDGE**

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